

**REMARKS**

This Response and Declaration are supplemental to the Amendment and Remarks filed March 15, 2010 in response to the Office Action mailed September 15, 2009.

**Claim Rejections Under 35 U.S.C. §103(a) and Submission Of Declaration**

Inter alia, the Office Action of September 15, 2009 rejects claim 19 under 35 U.S.C. § 103(a) as allegedly unpatentable over the combination of Ramirez, Youssefyeh (U.S. Patent App. Pub. 2001/0036489 A1; hereinafter “Youssefyeh”), Sharma et al. (U.S. Patent No. 5,229,130; hereinafter “Sharma”) and Büyüktimkin et al. (U.S. Patent No. 6,083,996; hereinafter “Büyüktimkin”).

In response, Applicant submits that the claimed subject matter is not unpatentable over Ramirez, Youssefyeh, Sharma and/or Büyüktimkin for at least the reasons previously set forth in the Amendment and Remarks filed March 15, 2010.

In addition, Applicant is submitting on even date herewith a Declaration under 37 C.F.R. 1.132 by Dr. Laura Spaulding, a specialist in, among other things, the fields of inorganic chemistry, powder and tablet formulations, as well as effervescent technology, regarding unexpected results achieved with the combination of ibuprofen and clarified sesame oil, which Declaration includes five pages of color images. In particular, Applicant submits that the Declaration supports Applicant’s previous remarks with respect to the surprisingly unexpected results achieved with the combination of clarified sesame oil and ibuprofen in the presently claimed formulation, i.e. the supersaturation of ibuprofen in clarified sesame oil. Applicant

further submits that the supersaturation provides unexpectedly enhanced transdermal delivery potential.

Based at least on the foregoing, including the Remarks submitted March 15, 2010 as well as the attached Declaration, Applicant submits that the claimed subject matter is not unpatentable over Ramirez, Youssefyeh, Sharma, and/or Büyüktimkin, either alone or in combination. Applicant respectfully requests reconsideration of the rejection under 35 U.S.C. § 103(a), and withdrawal of the same.

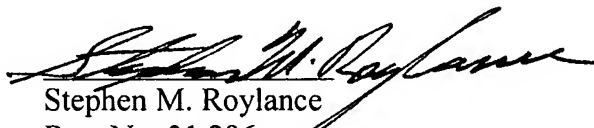
**CONCLUSION**

In view of the foregoing, Applicant respectfully submits that the claims are in condition for allowance.

The U.S. Patent & Trademark Office is authorized to charge any required fee to Deposit Account No. 19-0089.

If there should be any questions, the Examiner is invited to contact the undersigned at the telephone number listed below.

Respectfully Submitted,  
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